

EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	MODIFIED CLAIM AMOUNT
RUSSELL REYNOLDS ASSOCIATES INC CHARLES E BOULBOL PC 26 BROADWAY 17TH FL NEW YORK, NY 10004	11812	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	07/28/2006	Secured: Priority: Administrative: Unsecured: \$77,708.66 Total: \$77,708.66
SCIENTIFIC TUBE INC IRA P GOLDBERG DI MONTE & LIZAK LLC 216 W HIGGINS RD PARK RIDGE, IL 60068	4409	Secured: Priority: \$0.00 Administrative: Unsecured: \$156,672.05 Total: \$156,672.05	05/02/2006	Secured: Priority: Administrative: Unsecured: \$156,672.05 Total: \$156,672.05
SEAHORSE TRANSPORT INC PO BOX 3767 BROWNSVILLE, TX 78523	32	Secured: Priority: \$200,000.00 Administrative: Unsecured: Total: \$200,000.00	10/17/2005	Secured: Priority: Administrative: Unsecured: \$20,600.68 Total: \$20,600.68
SELECOM SRL VIA JF KENNEDY 47 20090 RODANO MILLEPINI MI ITALY	7122	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/30/2006	Secured: Priority: Administrative: Unsecured: \$227.69 Total: \$227.69
SELECT SORTING SERVICES 97 GRATH CRESCENT WHITBY, ON L1N 6N7 CANADA	7704	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	06/09/2006	Secured: Priority: Administrative: Unsecured: \$2,589.78 Total: \$2,589.78
SGS CANADA INC PO BOX 4580 DEPT 5 TORONTO M5W 4W2 CANADA	3783	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/01/2006	Secured: Priority: Administrative: Unsecured: \$30,026.83 Total: \$30,026.83
SOLECTRON CORPORATION SOLECTRON MANUFACTURA DE MEXICO SA AND VARIOUS OF THEIR AFFILIATES AND SUBSIDIARIES LAWRENCE SCHWAB PATRICK COSTELLO BIALSON BERGEN & SCHWAB 2600 EL CAMINO REAL STE 300 PALO ALTO, CA 94306	10914	Secured: \$0.00 Priority: \$0.00 Administrative: Unsecured: \$10,382,335.46 Total: \$10,382,335.46	07/26/2006	Secured: Priority: Administrative: Unsecured: \$10,382,335.46 Total: \$10,382,335.46